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U.S. DISTRICT COURT
NORTHERN DISTRICT OF OHIO
CLEVELAND

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF OHIO
EASTERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

RONALD DEAN WELLS,

Defendant.

INFORMATION

4:07CR231 1

CR. NO.

Title 18, United States Code
Sections 286 and 287

JUDGE DOWD

COUNT 1

Conspiracy to Make False Claims, 18 U.S.C. § 286

The United States Attorney charges:

1. During the period from approximately 1996 through August 2002, the exact dates unknown to the United States Attorney, in the Northern District of Ohio, Eastern Division, and elsewhere, the defendant, RONALD DEAN WELLS ("WELLS") and others, both known and unknown to the United States Attorney, unlawfully, willfully and knowingly agreed, combined, and conspired with others and each other to defraud the United States by obtaining and aiding to obtain the payment or allowance of false, fictitious, or fraudulent claims.

OBJECT OF THE CONSPIRACY

2. The object of the conspiracy was to file tax returns containing false, fictitious, and fraudulent claims for income tax refunds with the Internal Revenue Service (IRS) in the names of various persons ("claimants"), who actually were or had been prisoners incarcerated at Ohio correctional institutions, and to obtain the proceeds of the resulting tax refund checks for the personal use of the co-conspirators.

MEANS AND MANNER

The means and manner by which the conspiracy was carried out, in the Northern District of Ohio, Eastern Division, and elsewhere, included but were not limited to the following:

3. WELLS devised and carried out the conspiracy while serving a criminal sentence at State of Ohio prison facilities, including principally Trumbull Correctional Institution (TCI), Leavittsburg, Ohio, where he was incarcerated from approximately November 1996 through October 2002.

4. WELLS obtained the names and Social Security numbers of various other State of Ohio prisoners to use as purported tax refund claimants, in most cases without their knowledge.

5. WELLS prepared false income tax returns (on Form 1040, 1040A, or 1040EZ) in the names of the prisoners, each containing a claim for an income tax refund, based on purported wages and withholdings reflected on a false and fictitious substitute W-2 form, Form 4852, attached to the return. Each substitute W-2 form containing a false and fictitious statement of the purported claimant, setting forth the name and address of a purported employer, the amount of wages purportedly paid and taxes withheld by the employer, and the purported reason why the

claimant did not receive a W-2 form from the employer. In fact, the named claimants did not have the reported wages and tax withholdings. WELLS fabricated the names of the purported employers, and included a false statement on each substitute W-2 forms that the employer's tax identification number was unknown. WELLS listed addresses for the claimants on the returns, which were actually addresses of other persons, who were not prisoners and who had agreed to the use of their addresses by WELLS.

6. WELLS generally hand-wrote and personally forged the claimants' names on the false returns and substitute W-2 forms, but in a few instances had other prisoners assist him.

7. WELLS arranged for persons outside of prison to assist him in the conspiracy, sometimes knowingly and sometimes not, in various ways, including but not limited to: (a) opening financial accounts in his name or the names of other inmates, (b) using such persons' addresses to receive income tax refund checks and mail concerning the financial accounts, (c) depositing refund checks to the financial accounts, and (d) disbursing funds from the financial accounts as directed by WELLS.

8. For the tax years 2000 and 2001, WELLS caused thirty-five fraudulent income tax returns to be filed with the IRS, containing combined false and fictitious tax refund claims totaling \$236,851. Based on eleven of these false claims, the IRS issued eleven tax refund checks totaling approximately \$56,189, which were negotiated by co-conspirators or other persons assisting WELLS, the proceeds of which were distributed as directed by WELLS.

All in violation of Title 18, United States Code, Section 286.

COUNT 2
False Claims, 18 U.S.C. § 287

The United States Attorney further charges:

1. The allegations in Count 1 are re-alleged and incorporated by reference in this count, as though fully restated herein
2. On or about the dates listed below, in the Northern District of Ohio, Eastern Division, the defendant, RONALD DEAN WELLS, who was incarcerated at the Trumbull Correctional Institution, Leavittsburg, Ohio, made and presented and caused to be made and presented to the Internal Revenue Service, an agency of the United States Department of Treasury, claims for payment against the United States, which he knew to be false, fictitious, and fraudulent, by preparing and causing to be prepared and by filing and causing to be filed federal income tax returns for the tax year 2001 (on Form 1040, 1040A, or 1040EZ), in the names of the persons (claimants) listed below (identified by their first name and last initial), in which there were claims for refunds, in the amounts listed below, which the defendant, at the time the claims were made and presented, knew to be false, fictitious, and fraudulent, as follows:

<u>Claimant</u>	<u>Form</u>	<u>Date of Claim</u>	<u>False Refund Claimed</u>
Germaine B.	1040A	05/07/2002	\$16,825.00
Richard B.	1040	04/22/2002	\$13,884.00
Heather B.	1040	04/12/2002	\$12,832.00
Stacy C.	1040	05/20/2002	\$12,887.00
Elton C.	1040	06/10/2002	\$10,357.00
Jon D.	1040	03/04/2002	\$10,562.00
Paul D.	1040A	04/30/2002	\$15,391.00

<u><i>Claimant</i></u>	<u><i>Form</i></u>	<u><i>Date of Claim</i></u>	<u><i>False Refund Claimed</i></u>
Jeremy H.	1040EZ	02/25/2002	\$10,357.00
Rodney M.	1040	03/04/2002	\$11,632.00
James M.	1040EZ	05/06/2002	\$10,357.00
Bruce M.	1040A	03/18/2002	\$14,443.00
Rodman R..	1040	06/10/2002	\$14,103.00
Frank S.	1040A	06/24/2002	\$12,882.00
Charles S.	1040A	03/11/2002	\$15,884.00
James S.	1040A	03/18/2002	\$15,391.00
Anetaeuas S.	1040A	06/03/2002	\$12,882.00
Deonlay T.	1040A	04/22/2002	\$15,825.00
Les W.	1040EZ	07/08/2002	\$10,357.00

In violation of Title 18, Section 287, United States Code.

GREGORY A. WHITE
United States Attorney